

**DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY**

801 K STREET, MS 19-01, SACRAMENTO, CALIFORNIA 95814 • (916) 322-4027 • WWW.CALRECYCLE.CA.GOV

September 9, 2010

Paul Eades, Environmental Health Technician II  
Calaveras County  
Environmental Health Department  
891 Mountain Ranch Road  
San Andreas, CA 95249-9713

RE: FINAL AUDIT REPORT – WASTE TIRE ENFORCEMENT ASSISTANCE GRANTS  
(TEA 14-06-0033 AND TEA 15-07-0034)

Dear Mr. Eades:

Enclosed is the final report on the audit of Calaveras County, regarding the Waste Tire Enforcement Assistance Grant. The audit included a review of receipts, expenditures, internal controls, and compliance with the grant agreement provisions. The period of review for this audit was June 30, 2007 through June 30, 2009.

The audit disclosed the following findings:

1. The County could not substantiate the employee hours charged to Grant Agreement Number TEA 14-06-0033 for the period of July 2007 through December 2007 for the following employees:

Employee Name	Expenditure Itemization Summary Tasks	Hours Charged	Hourly Rate	Unsupported Amount
Brian S. Moss	1, 2, 5	13.00	\$73.12	\$ 950.56
Marty Scholl	1 to 5	102.50	\$34.83	\$3,570.08
Paul Eades	1 to 4	122.75	\$33.88	\$4,158.77
Tony Maris	1	5.00	\$49.01	\$ 245.05
Janice Harrington	4	3.00	\$32.50	\$ 97.50

2. The County charged \$2,085.65 in unsubstantiated administration expenditures to Grant Agreement Number TEA 14-06-0033, under Expenditure Itemization Summary, Task 8.
3. The County could not substantiate \$686.85 in vehicle fuel expenditures charged to Grant Agreement Number TEA 14-06-0033, under Expenditure Itemization Summary, Task 7.



4. The County could not provide a Security Interest Form for the leased vehicle charged to Grant Agreement Number TEA 14-06-0033.

The response by Calaveras County to the draft audit report on July 28, 2010, along with the evaluation of that response is included in this final report. The response did address your corrective action for Finding 4. However, the responses to Findings 1, 2, and 3 did not address your corrective actions. A copy of this letter will be forwarded to the Tire Facilities and Evaluation Branch to ensure that findings 1, 2, and 3 are appropriately addressed.

Please contact Ernesto Espinoza, Auditor, at (916) 341-7369 or [Ernesto.Espinoza@calrecycle.ca.gov](mailto:Ernesto.Espinoza@calrecycle.ca.gov) with any questions regarding this report.

Sincerely,



Susan Villa, Chief  
Fiscal Services Branch  
Administration and Finance Division

Enclosure

cc: Tom Estes, Deputy Director, Administration and Finance Division, CalRecycle  
Jim Lee, Branch Manager, Tire facilities and Evaluation Branch, Cal Recycle  
Brian Kono, Manager, Audits and Evaluations, CalRecycle  
Ernesto Espinoza, Auditor, Audits and Evaluations, CalRecycle

**Calaveras County**

**Waste Tire Enforcement Assistance Grant**

**Final Audit Report**

**Grants: TEA 14-06-0033 And TEA 15-07-0034**

**For the Period June 30, 2007  
Through June 30, 2009**

**Prepared By:  
California Department of Resources Recycling and Recovery  
Audits and Evaluations**

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**September 2010**

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### **ATTACHMENT – GRANTEE'S RESPONSE TO DRAFT AUDIT REPORT**



**Calaveras County  
Waste Tire Enforcement Assistance Grant**

**SUMMARY**

The Department of Resources Recycling and Recovery (CalRecycle), Audits and Evaluations, performed an audit of Calaveras County regarding the Waste Tire Enforcement Assistance Grant. The audit included a review of internal controls, receipts, expenditures, and compliance with the provisions relating to grant agreement numbers TEA 14-06-0033 and TEA 15-07-0034, for the period June 30, 2007 through June 30, 2009.

**BACKGROUND**

Calaveras County (County), a political subdivision of the State of California governed by an elected Board of Supervisors, exercises the powers specified by the Constitution and statutes of the State. The County's reporting entity includes all significant organizations, departments, and agencies over which the County's Board exercises oversight and budgeting responsibilities. The County's Environmental Health Department has general responsibility for these grant projects. The integrated waste management enforcement programs are primarily carried out through Local Enforcement Agencies or by CalRecycle acting as the Local Enforcement Agency (LEA).

CalRecycle receives an annual appropriation from the California Tire Recycling Management Fund to administer the Tire Recycling Act [Chapter 17 as added by SB 937 (Vuich), Statutes of 1990, Chapter 35] and related legislation, of which a portion is allocated for Tire Enforcement Assistance (TEA) grants. The TEA grant provides funding to LEA as well as city and county agencies in California to support waste tire enforcement activities.

Chapter 17, Article 5 (Financial Provisions), Section 72889(d) states in part, "To pay the costs associated with the development and enforcement of regulations relating to the storage of waste tires and used tires. The board shall consider designating a city, county, or city and county as the enforcement authority of regulations relating to the storage of waste tires and used tires, as provided in subdivision (b) of Section 72963."

**OBJECTIVE, SCOPE, AND METHODOLOGY**

The audit objective was to verify whether the program related costs, reimbursed by CalRecycle to the Calaveras County, were reasonable, allowable, and allocable in accordance with the fiscal requirements and other provisions of the grant agreements as well as applicable Federal and State regulations.

The audit scope included, but was not limited to, a review and evaluation of the adequacy and accuracy of the documents submitted to CalRecycle by Calaveras County in support of the claim for eligibility.

The audit was conducted in accordance with *Government Auditing Standards*. The standards require that the audit was planned and performed to obtain sufficient and appropriate evidence to provide a reasonable basis for the finding(s), if any, and conclusion based on the audit objective.

## **CONCLUSION**

The audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the Findings and Recommendations section of this report.

## **RESTRICTED USE**

This report is intended for the information and use of CalRecycle and Calaveras County management. However, this report is a matter of public record and distribution is not limited.

## STATEMENT OF REVENUE AND EXPENDITURES

**Calaveras County**  
**Waste Tire Enforcement Assistance Grant**  
**TEA 14-06-0033**  
**For the Period June 30, 2007 through June 30, 2008**

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>	<u>Reference</u>
<b>Revenue:</b>				
Grant Payment Request 1	\$35,678.10	\$23,888.64	\$11,789.46	
Deduction	12,735.99	12,735.99	0	
Less 10%	<u>2,294.21</u>	<u>2,294.21</u>	<u>0</u>	
Total Revenue	<u>\$20,647.90</u>	<u>\$8,858.44</u>	<u>\$11,789.46</u>	
<b>Expenditures:</b>				
Inspections	\$930.92	\$0	\$930.92	Finding 1
Enforcement	4,065.71	0	4,065.71	Finding 1
Education	1,025.59	0	1,025.59	Finding 1
Training	4,178.42	1,887.20	2,291.22	Finding 1
Report Writing	703.52	0	703.52	Finding 1
Equipment	109.90	109.90	0	
Transportation	9,842.40	9,155.55	686.85	Finding 3
Indirect/Miscellaneous Costs	2,085.65	0	2,085.65	Finding 2
Less 10%	<u>2,294.21</u>	<u>2,294.21</u>	<u>0</u>	
Total Expenditures	<u>\$20,647.90</u>	<u>\$8,858.44</u>	<u>\$11,789.46</u>	

## STATEMENT OF REVENUE AND EXPENDITURES

**Calaveras County**  
**Waste Tire Enforcement Assistance Grant**  
**TEA 15-07-0034**  
**For the Period June 30, 2008 through June 30, 2009**

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>	<u>Reference</u>
<b>Revenue:</b>				
Grant Payment				
Request 1	\$30,985.25	\$30,985.25	\$0	
Deduction	432.00	432.00	0	
Less 10%	<u>3,055.32</u>	<u>3,055.32</u>	<u>0</u>	
Total Revenue	<u>\$27,497.93</u>	<u>\$27,497.93</u>	<u>\$0</u>	
<b>Expenditures:</b>				
Inspections	\$764.00	\$764.00	\$0	
Enforcement	11,856.00	11,856.00	0	
Education	576.00	576.00	0	
Training	3,796.04	3,796.04	0	
Report Writing	1,440.00	1,440.00	0	
Equipment	0	0	0	
Transportation	10,624.96	10,624.96	0	
Indirect/Miscellaneous				
Costs	1,496.25	1,496.25	0	
Less 10%	<u>3,055.32</u>	<u>3,055.32</u>	<u>0</u>	
Total Expenditures	<u>\$27,497.93</u>	<u>\$27,497.93</u>	<u>\$0</u>	



## **FINDINGS AND RECOMMENDATIONS**

### **Finding 1 – Unsupported Personnel Expenditures**

The County could not substantiate the employee hours charged to Grant Agreement Number TEA 14-06-0033 for the period July 2007 through December 2007 for the following employees:

<u>Employee Name</u>	<u>Expenditure Itemization Summary Tasks</u>	<u>Hours Charged</u>	<u>Hourly Rate</u>	<u>Unsupported Amount</u>
Brian S. Moss	1, 2, 5	13.00	\$73.12	\$ 950.56
Marty Scholl	1 to 5	102.50	\$34.83	\$3,570.08
Paul Eades	1 to 4	122.75	\$33.88	\$4,158.77
Tony Maris	1	5.00	\$49.01	\$ 245.05
Janice Harrington	4	3.00	\$32.50	\$ 97.50
Subtotal				\$9,021.96
Less: EIS Adjustment*				\$ 5.00
Total				<u>\$9,016.96</u>

\*Reflects a reduction in the dollar amount of \$97.50 for Janice Harrington above. The Expenditure Itemization Summary (EIS) shows a dollar amount of \$92.50.

Grant Agreement Number TEA 14-06-0033, Exhibit B – Procedures and Requirements, Section 6(c)(1) states in part, "Payment Request must include copies of documents supporting the claimed expenses (e.g., receipts, invoices, personnel expenditure summaries, etc.). Supporting documents must contain sufficient information or notations to establish that purchases made or costs incurred are eligible for payment."

As a result, \$9,016.96 in unallowable personnel expenditures costs has been questioned.

### **Recommendation**

The County should ensure that personnel expenditures charged are properly supported by adequate documentation.

In addition, the County should remit \$9,016.96 in unsupported personnel expenditures to the Department of Resources Recycling and Recovery.

### **Grantee's Response**

Jason Boetzer, REHS Department Manager, stated, "The hours charged for Brian Moss for tasks 1-5 is not substantiated through a time tracking database. Administrative oversight for NOV Compliance, Case Development/Enforcement and Reporting for a total of 13 hours fall within the purview and review of waste tire correspondence and ongoing meeting with Marty Scholl. The administration time far exceeds the personnel expenditures requested for Brian Moss in the amount of \$950.56."

Also, Mr. Boetzer stated, "The total amount of personnel expenditures for Marty Scholl for Tasks 1-5 are 108.5 hours, which exceed the 102.5 hours claimed. The total amount of personnel expenditures for Paul Eades for Tasks 1-4 are 131.5 hours, which exceed the 122.75 hours claimed. The total amount of personnel expenditures for Tony Maris for Task 1 is 5 hours, which equals the hours claimed. The total amount of personnel expenditures for Janice Harrington for Task 4 is 3 hours, which equals the hours claimed."

### **Auditor's Comment**

The County did not provide documentation to substantiate the employee hours charged to Grant Agreement Number TEA 14-06-0033 for Brian Moss, Marty Scholl, Paul Eades, Tony Maris, and Janice Harrington, for the period July 2007 through December 2007.

As a result, the finding remains unchanged.

### **Finding 2 – Unsupported Administration Expenditures**

The County charged \$2,085.65 in unsubstantiated administration expenditures to Grant Agreement Number TEA 14-06-0033, under Expenditure Itemization Summary, Task 8.

Grant Agreement Number TEA 14-06-0033, Exhibit B – Procedures and Requirements, Section 6(c)(1) states in part, "Payment Requests must include copies of documents supporting the claimed expenses (e.g., receipts, invoices, personnel expenditure summaries, etc.). Supporting documents must contain sufficient information or notations to establish that purchases made or costs incurred are eligible for payment."

As a result, \$2,085.65 in unsupported administration expenditures has been questioned.



### **Recommendation**

The County should ensure that administration expenditures charged are properly supported by adequate documentation.

In addition, the County should remit \$2,085.65 in unsupported administration expenditures to the Department of Resources Recycling and Recovery.

### **Grantee's Response**

Jason Boetzer, REHS Department Manager, stated, "The hours charged for Brian Moss for task 8 is not substantiated through a time tracking database. Administrative oversight and assistance in development for the TEA 12-05-21 Final Report, review of waste tire cleanup billings, and activity from June 1, 2007 through December 31, 2007 far exceed the personnel expenditures of 29 hours requested for Brian Moss in the amount of \$2,085.65. This does not include review of the Mitchell Mill disposal site."

### **Auditor's Comment**

The County did not provide documentation to substantiate the employee hours charged to Grant Agreement Number TEA 14-06-0033 for Brian Moss, for the period of July 2007 through December 2007.

As a result, the finding remains unchanged.

### **Finding 3 – Unsupported Vehicle Fuel Expenditures**

The County could not substantiate \$686.85 in vehicle fuel expenditures charge to Grant Agreement Number TEA 14-06-0033, under Expenditure Itemization Summary Task 7.

Grant Agreement Number TEA 14-06-0033, Exhibit B – Procedures and Requirements, Section 6(c)(1) states in part, "Payment Requests must include copies of documents supporting the claimed expenses (e.g., receipts, invoices, personnel expenditure summaries, etc.). Supporting documents must contain sufficient information or notations to establish that purchases made or costs incurred are eligible for payment."

As a result, \$686.85 in unsupported vehicle fuel expenditures has been questioned.

### **Recommendation**

The County should ensure that vehicle fuel expenditures charged are properly supported by adequate documentation.

In addition, the County should remit \$686.85 in unsupported vehicle fuel expenditures to the Department of Resources Recycling and Recovery.

#### **Grantee's Response**

Jason Boetzer, REHS Department Manager, stated, "Attached are the gas receipts for the \$686.85 (highlighted in yellow) in vehicle fuel expenditures for TEA 14-06-0033. These gas purchases were made by employees working in the waste tire program. The Department now has a designated fuel card for the Waste Tire Program, that tracks mileage and total costs."

#### **Auditor's Comment**

The County provided the same information presented to the auditor during the field review. Consequently, the auditor could not verify whether the fuel charges were in fact applicable to the Waste Tire Enforcement Assistance grant.

As a result, the finding remains unchanged.

#### **Finding 4 – No Vehicle Security Interest Form on Record**

The County could not provide a Security Interest Form for the leased vehicle charged to Grant Agreement Number TEA 14-06-0033.

Grant Agreement Number TEA 14-06-0033, Exhibit B – Procedures and Requirements, Section 5 states in part, "Grantees that purchase or lease-to-own vehicles with grant funds must give the CIWMB a security interest in the vehicle for up to five (5) years."

#### **Recommendation**

The County should ensure that required documents are maintained for vehicles leased with State grant program funds.

#### **Grantee's Response**

Jason Boetzer, REHS Department Manager, stated, "The Department is working with DMV and the Department of Resources Recycling & Recovery on placing the Department of Resources Recycling & Recovery on the title (See attached correspondence). Once this is complete the Department of Resources Recycling & Recovery will have security interest in the vehicle. These records are kept in the Department's administration office."



**Auditor's Comment**

Based on the response above, the grantee properly addressed the finding. As a result, the finding has been reversed.





# *Calaveras County*

## *Environmental Management Agency*

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*Brian S. Moss* ♦ Agency Administrator / Director of Environmental Health  
*Mary Mutz* ♦ Agricultural-Commissioner / Director of Weights and Measures

July 28, 2010

Ernesto Espinoza, Associate Management Auditor  
Department of Resources Recycling and Recovery  
P.O. Box 4025 MS 19A  
Sacramento, CA 95812-4045

**RE: Draft Audit Report for Calaveras County Waste Tire Enforcement Assistance Grants (TEA 14-06-0033 and TEA 15-07-0034).**

Dear Mr. Espinoza:

I want to thank you for your time and input during the Waste Tire Audit. Staff found the process to be positive and informative. As I stated during the audit, the Waste Tire Grant Contact for TEA 14 and 15 has left the Calaveras County Environmental Health Department (Department) and the process of how the Department tracks time has been improved. Calaveras County employees working in the waste tire program used Microsoft Outlook to document their time during TEA 14 and half of TEA 15. Half way through the TEA 15 grant period the Department implemented Envision, which is the Department's data management and billing system, to track employees time in the waste tire program. With the implementation of Envision, the Department is able track all personnel expenditures. The Department continues to use Envision to track time and activities for all Environmental Health programs, including the waste tire program.

Enclosed are the Department's responses to the draft audit for the above mentioned Waste Tire Enforcement Grants, along with the supporting documentation. Since the time of the audit, staff has located the documentation for the personnel expenditures that you are questioning. I apologize that this information was not able to be located during the audit. The enclosed responses and documentation should satisfy the draft audit's findings and recommendations.

If you have any questions please contact Paul Eades or myself at (209) 754-6399.

Sincerely,

A handwritten signature in black ink, appearing to read "Jason Boetzer".

Jason Boetzer, REHS  
Department Manager

Cc: Brian Moss, Agency Administrator  
Paul Eades, Waste Tire Grant Contact

*Government Center, 891 Mountain Ranch Road, San Andreas, CA 95249-9709*





### Finding 1 – Unsupported Personnel Expenditures

Attached are the dates and employee hours for Marty Scholl, Paul Eades, Tony Maris and Janice Harrington for TEA 14 for the period of July 2007 through December 2007. The following summarizes the amount of time for each employee:

Employee Amount	Tasks	Hours Charged	Hourly Rate	Total
Brian Moss	1, 2, 5	13.00	\$73.12	\$950.56
Marty Scholl	1-5	102.5	\$34.83	\$3,570.08
Paul Eades	1-4	122.75	\$33.88	\$4,158.77
Tony Maris	1	5.00	\$49.01	\$245.05
Janice Harrington	4	3.00	\$32.50	\$97.50
Total Personnel Expenditures				\$9,016.96

The hours charged for Brian Moss for tasks 1-5 is not substantiated through a time tracking database. Administrative oversight for NOV Compliance, Case Development/Enforcement and Reporting for a total of **13 hours** fall within the purview and review of waste tire correspondence and ongoing meetings with Marty Scholl. The administration time far exceeds the personnel expenditures requested for Brian Moss in the amount of \$950.56.

The total amount of personnel expenditures for Marty Scholl for Tasks 1-5 are **108.5 hours**, which exceed the 102.5 hours claimed. The total amount of personnel expenditures for Paul Eades for Tasks 1-4 are **131.5 hours**, which exceed the 122.75 hours claimed. The total amount of personnel expenditures for Tony Maris for Task 1 is **5 hours**, which equals the hours claimed. The total amount of personnel expenditures for Janice Harrington for Task 4 is **3 hours**, which equals the hours claimed.

The above hours and attached documentation meet the requested amount of \$9,016.96. Therefore the Department will not be remitting any funds for unsupported personnel expenditures.

Marty Scholl

**Task 1 Hours**

July 1, 2007 - December 31, 2007

Date	Hours
8/6/2007	4
11/19/2007	5
<b>Total:</b>	9

Marty Scholl

**Task 2 Hours**

July 1, 2007 - December 31, 2007

Date	Hours
7/10/2007	2
7/24/2007	3
8/3/2007	3
9/15/2007	7.5
10/19/2007	2
10/26/2007	2
11/16/2007	4
<b>Total:</b>	23.5

Marty Scholl

**Task 3 Hours**

July 1, 2007 - December 31, 2007

Date	Hours
8/29/2007	7
12/5/2007	5
12/7/2007	8
12/13/2007	5
12/21/2007	3
<b>Total:</b>	<b>28</b>



Marty Scholl

**Task 4 Hours**

July 1, 2007 - December 31, 2007

Date		Hours
10/15/2007		8
10/16/2007		8
10/17/2007		8
10/18/2007		8
Total:		32

Marty Scholl

**Task 5 Hours**

July 1, 2007 - December 31, 2007

Date	Hours
9/3/2007	8
9/5/2007	8
<b>Total:</b>	16

Paul Eades

**Task 1 Hours**

July 1, 2007 - December 31, 2007

Date	Hours
July	0
8/6/2007	4
11/15/2007	7.5
December	1
<b>Total:</b>	<b>12.5</b>

Paul Eades

**Task 2 Hours**

July 1, 2007 - December 31, 2007

Date	Hours
July	0
8/16/2007	8
8/22/2007	8
8/23/2007	8
9/3/2007	8
9/6/2007	8
9/7/2007	8
9/21/2007	8
10/19/2007	4
10/23/2007	5
10/24/2007	8
10/30/2007	4
11/7/2007	4
11/20/2007	4
December	0
<b>Total:</b>	85



Paul Eades

**Task 3 Hours**

July 1, 2007 - December 31, 2007

Date	Hours
July	0
11/30/2007	2
December	0
<b>Total:</b>	<b>2</b>

Paul Eades

**Task 4 Hours**

July 1, 2007 - December 31, 2007

Date	Hours
July	0
10/15/2007	8
10/16/2010	8
10/17/2007	8
10/18/2007	8
December	0
Total:	32

# CIWMB Waste Tire Surveillance Form

(Instructions on Back)

Grantee Jurisdiction: Calaveras County EHD

Inspector Name: Tony Maris, REHS

Activity		Observed For:		Date and	Location	Property Ownership		No. of	Observations	Next Steps to Remediate		
No.	Type	Check Box	Type	Check Box		Type	Check Box			Type	Check Box	
1	Surveying via car	<input type="checkbox"/>	Illegal Hauler	<input type="checkbox"/>	8/28/2007	1087 Winton Road., APN 08-026-022	Private	<input checked="" type="checkbox"/>	25	Two adjacent lots with waste tires. Boundary line between lots (and tire piles) is not clearly established yet	Further Investigation	<input type="checkbox"/>
	Investigation Observation	<input checked="" type="checkbox"/>	Illegal Dumping	<input checked="" type="checkbox"/>		38,40889 Public		<input type="checkbox"/>	Enforcement		<input type="checkbox"/>	
	Identification of Tire Pile	<input type="checkbox"/>	Local Code Violation for Tire Storage	<input type="checkbox"/>	1:00 PM	-120,50625	Public Right-of-Way	<input type="checkbox"/>	State Funded Cleanup Program		<input type="checkbox"/>	
	Camera Set-up Maintenance	<input type="checkbox"/>	Other	<input type="checkbox"/>	5:00:00 P.M.	95255	Other	<input type="checkbox"/>	Local Funded Cleanup Program		<input checked="" type="checkbox"/>	
	Other	<input type="checkbox"/>			PM / AM			<input type="checkbox"/>	Other		<input type="checkbox"/>	

Activity		Observed For:		Date and	Location	Property Ownership		No. of	Observations	Next Steps to Remediate		
No.	Type	Check Box	Type	Check Box		Type	Check Box			Type	Check Box	
2	Surveying via car	<input type="checkbox"/>	Illegal Hauler	<input type="checkbox"/>	8/28/2007	1095 Winton Road, APN 08-026-023	Private	<input checked="" type="checkbox"/>	20	Two adjacent lots with waste tires and unclear boundary lines.	Further Investigation	<input type="checkbox"/>
	Investigation Observation	<input checked="" type="checkbox"/>	Illegal Dumping	<input checked="" type="checkbox"/>		38,40945 Public		<input type="checkbox"/>	Enforcement		<input type="checkbox"/>	
	Identification of Tire Pile	<input type="checkbox"/>	Local Code Violation for Tire Storage	<input type="checkbox"/>	12:01 PM	120,50645	Public Right-of-Way	<input type="checkbox"/>	State Funded Cleanup Program		<input type="checkbox"/>	
	Camera Set-up Maintenance	<input type="checkbox"/>	Other	<input type="checkbox"/>	1:00 P.M.	95255	Other	<input type="checkbox"/>	Local Funded Cleanup Program		<input checked="" type="checkbox"/>	
	Other	<input type="checkbox"/>			PM / AM			<input type="checkbox"/>	Other		<input type="checkbox"/>	



# Calaveras County

## Environmental Management Agency

Brian S. Moss ♦ Agency Administrator / Director of Environmental Health  
Mary Mutz ♦ Agricultural Commissioner / Director of Weights and Measures

April 6, 2010

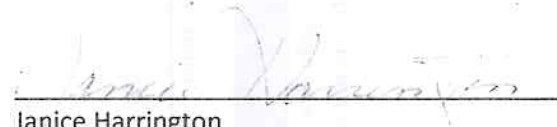
California Integrated Waste Management Board  
1001 I Street, 10<sup>th</sup> Floor, MS 10A-17  
Post Office Box 4025  
Sacramento, CA 95812-4025

RE: Waste Tire Enforcement Grant  
TEA-14 Fiscal Year 07/08

For the period of TEA -14, July 2007 through December 2007, the Account Technician III time of 3 hours is provided through the previously submitted documentation regarding accounting activity for payment of invoices. These activities previously submitted are as follows:

07/29/07	Bass Pro Shops – Boots
08/16/07	Sierra Energy
08/30/07	Sierra Energy
09/15/07	Sierra Energy
09/07/07	GMAC – Vehicle Lease Payment
10/01/07	GMAC – Vehicle Lease Payment
10/03/07	Froggy's Auto Wash and Lube
10/03/07	GMAC – vehicle Lease Payment
12/12/07	GMAC – Vehicle Lease Payment

The above receipts were paid by me, the Account Technician III at a minimum time per task of 20 minutes each.

  
Janice Harrington  
Administrative Assistant II

4-6-10  
DATE

Government Center, 891 Mountain Ranch Road, San Andreas, CA 95249-9709



## **Finding 2 – Unsupported Administrative Expenditures**

The hours charged for Brian Moss for task 8 is not substantiated through a time tracking database. Administrative oversight and assistance in development of the TEA 12-05-21 Final Report, review of waste tire cleanup billings and activity from June 1, 2007 through December 31, 2007 far exceed the personnel expenditures of 29 hours (\$2,085.65) requested for Brian Moss in the amount of \$2,085.65. This does not include review of the Mitchell Mill disposal site. The Department will not be remitting any funds for unsupported personnel expenditures.



### **Finding 3 – Unsupported Vehicle Fuel Expenditures**

Attached are the gas receipts for the \$686.85 (highlighted in yellow) in vehicle fuel expenditures for TEA 14-06-0033. These gas purchases were made by employees working in the waste tire program. The Department now has a designated fuel card for the Waste Tire Program, that tracks mileage and total costs..

SIERRA ENERGY  
OFFICE  
1020 WINDING CREEK ROAD, STE 100  
ROSEVILLE, CALIFORNIA 95678  
(916) 218-1600

Page: 1 of 3

INVOICE NUMBER: 10010301  
INVOICE DATE: 07/17/07  
ACCOUNT NUMBER: 114850  
DUE DATE: 08/16/07

35 SE071707 S11

CALAVERAS CO. ENVIRONMENTAL HE  
Attn: ENVIRONMENTAL HEALTH  
891 MOUNTAIN RANCH ROAD  
SAN ANDREAS, CA 95249

DATE	TIME	SITE LOCATION	VEH #	KEYBOARD ENTRY	ODOMETER	MILES	MPG	CPM	PRODUCT	QUANTITY	UNIT PRICE	TOTAL
Card Name: TONY MARIS Card Number: 207870												
07/12	10:09a	9202 SAN AND 202	1		0	0	0.0	0.000	87un198	8.8	2.9871	26.29
						0	0.0			8.8		26.29
Card Name: TERRY MINGO Card Number: 207879												
07/02	10:02a	9202 SAN AND 202	1		0	0	0.0	0.000	87un198	7.7	3.0287	23.32
07/03	3:38p	9202 SAN AND 202	1		0	0	0.0	0.000	87un198	7.3	2.9243	21.35
07/11	8:59a	9202 SAN AND 202	1		0	0	0.0	0.000	87un198	5.8	3.0165	17.50
07/12	2:11p	9202 SAN AND 202	1		0	0	0.0	0.000	87un198	8.7	2.9882	26.00
						0	0.0			29.5		88.17
Card Name: MOSQUITO / Tire Card Number: 207903												
7/06	8:32a	9235 #35 SanAnd	0		0	0	0.0	0.000	87un198	17.0	2.9324	49.85
						0	0.0			17.0		49.85
Card Name: JASON BOETZER Card Number: 250522												
07/10	3:03p	9202 SAN AND 202	1		0	0	0.0	0.000	87un198	8.6	2.9911	25.77
						0	0.0			8.6		25.77
Card Name: MARTY SCHOLL / Tire Card Number: 250707												
07/03	8:11a	9235 #35 SanAnd	0		0	0	0.0	0.000	87un198	14.7	2.9334	42.97
07/10	2:51p	9235 #35 SanAnd	0		0	0	0.0	0.000	87un198	14.5	2.9111	42.27
07/12	9:56a	9202 SAN AND 202	1		0	0	0.0	0.000	87un198	18.0	2.9876	53.78
07/13	5:24a	9235 #35 SanAnd	0		0	0	0.0	0.000	87un198	14.0	2.9651	41.36
						0	0.0			61.1		180.38

====>> INVOICE TOTAL 370.41

TAX SUMMARY					PRODUCT SUMMARY		
		Base	Rate	Tax		Qty	Amount less tax
FEDERAL	FED SPRFND G	125.02	0.00119	0.16	87un198	125.0	320.66
CA	ST EX G	125.02	0.18000	22.50			
CA	ST ENV G	125.02	0.01629	2.04	fuel total	125.0	320.66
CA	CA SLS TX		0.07250	25.05	tax total		49.75
				tax total			49.75
				49.75	TOTAL		370.41

TOTALS BY CARD	avg price	quantity	FET	SET	SST	total amount
207870 TONY MARIS	2.99	8.80	0.01	1.72	1.78	26.29

SIERRA ENERGY  
CORPORATE OFFICE  
1020 WINDING CREEK ROAD, STE 100  
ROSEVILLE, CALIFORNIA 95678  
TEL (916) 218-1600

Page: 1 of 3

INVOICE NUMBER: 1  
INVOICE DATE: 07  
ACCOUNT NUMBER: 11  
DUE DATE: 08/30

55 SE073107 S11

CALAVERAS CO. ENVIRONMENTAL HE  
Attn. ENVIRONMENTAL HEALTH  
891 MOUNTAIN RANCH ROAD  
SAN ANDREAS, CA 95249

DATE	TIME	SITE	LOCATION	VEH #	KEYBOARD ENTRY	ODOMETER	MILES	MPG	CPM	PRODUCT	QUANTITY	UNIT PRICE	TOTAL
Card Name: TONY MARIS													
Card Number: 207870													
07/18	8:44a	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	10.6	2.9200	30.95
07/24	10:33a	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	11.2	2.8976	32.45
						0	0.0				21.8		63.40
Card Name: PAUL FERIANI													
Card Number: 207878													
07/17	2:24p	9235	#35 SanAnd		0	0	0	0.0	0.000	87un198	9.6	2.9425	28.31
07/24	9:00a	9235	#35 SanAnd		0	0	0	0.0	0.000	87un198	10.2	2.9004	29.53
07/27	1:52p	9235	#35 SanAnd		0	0	0	0.0	0.000	87un198	11.2	2.8354	31.79
						0	0.0				31.0		89.63
Card Name: TERRY MINGO													
Card Number: 207879													
07/17	1:52p	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	6.9	2.9154	20.00
07/23	10:04a	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	6.9	2.9025	20.00
07/24	3:41p	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	6.2	2.8982	17.97
07/27	9:16a	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	3.8	2.8522	10.84
07/31	1:31p	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	9.4	2.8313	26.61
						0	0.0				33.2		95.57
Card Name: MOSQUITO <i>fire</i>													
Card Number: 207903													
07/25	8:28a	9235	#35 SanAnd		0	0	0	0.0	0.000	87un198	18.1	2.8994	52.39
						0	0.0				18.1		52.39
Card Name: JASON BOETZER													
Card Number: 250522													
07/18	4:41p	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	15.0	2.9204	43.81
						0	0.0				15.0		43.81
Card Name: MARTY SCHOLL <i>fire</i>													
Card Number: 250707													
07/17	9:13a	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	14.2	2.9163	41.41
07/17	1:51p	9235	#35 SanAnd		0	0	0	0.0	0.000	87un198	14.6	2.9433	42.94
07/20	1:54p	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	11.3	2.9210	33.01
07/26	9:45a	9235	#35 SanAnd		0	0	0	0.0	0.000	87un198	10.1	2.8570	28.83
07/26	11:21a	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	17.0	2.8609	48.63
07/31	9:27a	9235	#35 SanAnd		0	0	0	0.0	0.000	87un198	15.9	2.8251	44.78
						0	0.0				83.0		239.60

====>> INVOICE TOTAL 584.40

TAX SUMMARY

Base Rate Tax

PRODUCT SUMMARY

Qty Amount less tax



SIERRA ENERGY  
 OFFICE  
 1020 WINDING CREEK ROAD, STE 100  
 ROSEVILLE, CALIFORNIA 95678  
 (916) 218-1600

Page: 1 of 3

INVOICE NUMBER: 102580CT  
 INVOICE DATE: 08/16/07  
 ACCOUNT NUMBER: 114850  
 DUE DATE: 09/15/07

36.SEO81607.S11

CALAVERAS CO. ENVIRONMENTAL HE  
 Alt. ENVIRONMENTAL HEALTH  
 891 MOUNTAIN RANCH ROAD  
 SAN ANDREAS, CA 95249

DATE	TIME	SITE	LOCATION	VEH #	KEYBOARD ENTRY	ODOMETER	MILES	MPG	CPM	PRODUCT	QUANTITY	UNIT PRICE	TOTAL
Card Name: TONY MARIS													
Card Number: 207870													
08/06	11:00a	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	14.0	2.7682	38.75
							0	0.0			14.0		38.75
Card Name: PAUL FERIANI													
Card Number: 207878													
08/06	3:38p	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	11.0	2.7677	30.45
08/09	10:06a	9235	#35 SanAnd		0	0	0	0.0	0.000	87un198	6.7	2.7080	18.17
08/15	2:03p	9235	#35 SanAnd		0	0	0	0.0	0.000	87un198	9.1	2.6859	24.50
							0	0.0			26.8		73.12
Card Name: TERRY MINGO													
Card Number: 207879													
08/06	10:45a	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	12.0	2.7682	33.22
08/09	12:40p	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	6.7	2.7032	18.11
08/10	4:48p	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	7.1	2.6950	19.13
08/13	2:41p	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	4.3	2.6838	11.54
08/14	2:00p	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	6.5	2.6319	17.11
							0	0.0			36.6		99.11
Card Name: JASON BOETZER													
Card Number: 250522													
08/07	5:27p	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	10.0	2.7277	27.28
							0	0.0			10.0		27.28
Card Name: MARTY SCHOLL / fire													
Card Number: 250707													
08/07	9:07a	9202	SAN AND 202		1	0	0	0.0	0.000	87un198	22.4	2.7284	61.12
08/07	1:24p	9235	#35 SanAnd		0	0	0	0.0	0.000	87un198	12.7	2.7294	34.72
08/10	8:54a	9235	#35 SanAnd		0	0	0	0.0	0.000	87un198	11.4	2.7070	30.81
08/15	10:20a	9235	#35 SanAnd		0	0	0	0.0	0.000	87un198	14.1	2.6863	37.98
							0	0.0			60.6		164.63

====>> INVOICE TOTAL 402.89

TAX SUMMARY					PRODUCT SUMMARY		
		Base	Rate	Tax		Qty	Amount
FEDERAL	FED SPRFND G	148.07	0.00119	0.19	87un198	148.1	less tax 346.37
CA	ST EX G	148.07	0.18000	26.66			
CA	ST ENV G	148.07	0.01629	2.43	fuel total	148.1	346.37
CA	CA SLS TX		0.07250	27.24	tax total		56.52
			tax total	56.52	TOTAL		402.89

avg

total

California Integrated Waste Management Board (CIWMB)  
CIWMB 74G-Tire Enforcement - (Revised 1/04)

Grantee Calaveras County

## Recycled-Content Certification for Waste Tire Enforcement Grant Program

**Grantees:** Review completed form and submit a copy to your CIWMB grant manager as specified in your grant agreement.

☐ Check box if no products, materials, goods, or supplies were purchased with grant funds.

The contractor, vendor, product supplier, bidder, or grantee should complete this form. Complete a row for each product purchased with grant funds. Attach additional sheets if necessary. Information on all products must be included, even if products contain no recycled content material. Product labels and catalog/website descriptions will be accepted as verification of the information provided. **Please see footnotes on the back of this page**

Product Supplier

Date \_\_\_\_\_

Address

Phone

Fax

F-mail

Web site

Qty	Unit of Measure	Grant Dollars	Product Manufacturer	Manufacturer product ID #	Product Description	Product * Category <sup>1</sup>	Postconsumer Material (Percent) <sup>2</sup>	Secondary Material (Percent) <sup>3</sup>	Virgin Content (Percent) <sup>4</sup>	Total Percent <sup>5</sup>
1	1	\$ 9,121.31	General Motors	1GCEK19J07Z617941	2007 Chevrolet Silverado 1500	ST	%	%	%	100%
239.8	Gal	\$ 686.85	Sierra Energy	Regular Unleaded	Gasoline	N/A	%	%	100%	100%
1	1	\$ 34.24	Froggys	Oil*	Oil Change	LO	%	%	100%	100%
							%	%	%	100%
		\$					%	%	%	100%
		\$					%	%	%	100%
		\$					%	%	%	100%
		\$					%	%	%	100%
		\$					%	%	%	100%
							%	%	%	100%
		<b>Total:</b> <b>\$9,842.40</b>								

\* Steel products made in North America, Europe, and Japan meet SABRC requirements; thus, complete only Dollars, Product Description, and Product Category.

Public Contract Code (PCC) sections 10233, 10308.5, & 10354: All vendors and contractors are required to certify in writing, under penalty of perjury, the minimum, if not the exact, percentage of postconsumer and secondary material in the products, materials, goods, or supplies offered or sold. PCC 12213 and 12205(a): State agencies must require all suppliers to certify the recycled content of all products offered or sold to the State.

Jason Boetzer	REHS	Calaveras County	
Print name of person completing form	Title	Agency/Company	Signature of person completing form



Questions ?? - visit <http://www.ciwmn.ca.gov/BuyRecycled/StateAgency/Certify.htm> or contact JoAnn Jaschke at (916) 341-6477 or [jjaschke@ciwmn.ca.gov](mailto:jjaschke@ciwmn.ca.gov).

## Footnotes

1. **Product category** refers to the title given to each of the product categories (see list to the right). For products made from multiple materials, choose the category that comprises most of the product by cost, weight, or volume. **If the product does not fit into any of the product categories, enter "N/A."**  
**Common N/A products include field equipment (GPS measurement instruments), digital cameras, wood products, natural textiles, aggregate, concrete, electronics such as computers, TV, software on a disk or CD, telephone systems, printers, copiers, and fax machines.**
2. **Postconsumer material** comes from products that were bought by consumers, used, and then recycled. For example, a newspaper that has been purchased and read, then recycled, and used to make another product would be postconsumer material.
3. **Secondary material** consists of fragments of finished products of a manufacturing process. Examples of secondary material include paper trimmed from an oversized roll in the printing plant or a rough edge trimmed from a molded plastic product. These excess materials are recycled prior to the finished product reaching a consumer. Therefore, that material would be secondary material (also referred to as preconsumer or postindustrial material) as opposed to postconsumer material.  
  
Example: If copy paper contains 20 percent postconsumer material, the remainder is virgin material. Indicate 20 percent in the Postconsumer column and 80 percent in the Virgin Material column. If it contains 20 percent postconsumer material and 40 percent secondary material, indicate 20 percent in the Postconsumer column, 40 percent in the Secondary Material column, and 40 percent in the Virgin Material column.
4. **Virgin material** is that portion of the product made from new or non-recycled material. The material is neither secondary nor postconsumer.
5. **Total percent** is the sum of the Postconsumer Material column, Secondary Material column, and Virgin Material column. It must equal 100 percent.

Note: If the product is a used, refurbished or remanufactured product, such as a remanufactured toner cartridge or a retread tire, include this information in the product description column, but do not complete the postconsumer material, secondary material, and virgin material columns. The recycled content requirement for these products has been met because they are being reused rather than disposed of once their life cycle (as a consumer item) is complete.

For more information, please visit [www.ciwmn.ca.gov/BuyRecycled/](http://www.ciwmn.ca.gov/BuyRecycled/).  
To locate recycled-content products search: [www.ciwmn.ca.gov/rtp](http://www.ciwmn.ca.gov/rtp).

## Product category State's minimum recycled-content requirements

<b>AF - Antifreeze</b> engine coolant added to radiator water in cars, trucks, and many other types of engines	70% PC
<b>CO - Compost and co-compost</b> landscaping materials, erosion control, weed control, decomposed organic yard, or food materials	50% TR 10% PC
<b>GL - Glass Products</b> windows, fiberglass (insulation), tiles, construction blocks, and flat glass sheets	50% TR 10% PC
<b>LO - Lubricating Oils</b> motor, transmission fluids, power steering, crankcase, transformer dielectric fluids, gear, hydraulic, industrial fluids, base stock for tractors, vehicles, cars, trucks, and buses	70% PC
<b>PT - Paint</b> latex paint, interior/exterior, maintenance	50% PC
<b>PP - Paper Products</b> paper janitorial supplies, corrugated boxes, paperboard (boxes, cartons, wrapping), hanging files, file boxes, building insulation, and containers	50% TR 10% PC
<b>PL - Plastic Products</b> toner cartridges, blank diskettes and CDs, carpet, office products, plastic lumber, waste baskets, benches, tables, fencing, clothing, packaging, signs, posts, and binders	50% TR 10% PC
<b>PW - Printing and Writing Paper</b> xerographic and higher-grade papers, high-speed copier paper, offset paper, forms, carbonless paper, ruled tablets, calendars, posters, manila file folders, index cards, white wove envelopes, and cover stock	30% PC
<b>SO - Solvents</b> heavy printer cleaner, auto degreaser, parts cleaner	70% PC
<b>ST - Steel Products</b> automobiles, vehicles, staplers, paper clips, furniture, scissors, pipe, and shelving. Steel products made in North America, Europe, and Japan meet SABRC requirements; thus, complete only Dollars, Product Description, and Product Category.	25% TR 10% PC
<b>TD - Tire-Derived Products</b> flooring, wheelchair ramps, playground cover, parking bumpers, truck-bed liners, pads, walkways, tree ties, road surfacing, wheel chocks, rollers, traffic control products, mud flaps, and posts	50% PC
<b>TI - Tires</b> passenger, truck, bus, and equipment tires. For retread tires indicate "retread" in the product description column, but do not complete postconsumer, secondary, and virgin material columns	50% TR 10% PC
<b>TR</b> = total recycled content <b>PC</b> = postconsumer	

#### **Finding 4 – No Vehicle Security Interest Form on Record**

The Department is working with DMV and the Department of Resources Recycling & Recovery on placing the Department of Resources Recycling & Recovery on the title (see attached correspondence). Once this is complete the Department of Resources Recycling & Recovery will have security interest in the vehicle. These records are kept in the Department's administration office.





## Janice Harrington

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**From:** LeClaire, Mary [Mary.LeClaire@CalRecycle.ca.gov]  
**Sent:** Tuesday, August 03, 2010 3:13 PM  
**To:** Janice Harrington  
**Subject:** RE: Vehicle Registration

Hmmm. Three other Grantees purchased vehicles in TEA15 and we weren't required to sign any forms. However, you can send it to me and I'll take care of it.

Mary LeClaire  
Department of Resources Recycling & Recovery  
P.O. Box 4025, MS 10A-17  
Sacramento, CA 95812

Thanks much.

---

**From:** Janice Harrington [mailto:JHarrington@co.calaveras.ca.us]  
**Sent:** Tuesday, August 03, 2010 12:49 PM  
**To:** LeClaire, Mary  
**Subject:** RE: Vehicle Registration

Mary,

*Here's what I've been told by our administration Dept who had a meeting with the DMV. We are applying for a duplicate title, it requires your signature. Because you will be the "legal owner (leinholder)" the DMV will send the title to you. If you don't require the original you can sent it on to us. The form I need to send you requires a signature to obtain a duplicate title. Where and who should I sent this too.*

Thanks  
Janice

*Janice Harrington*  
ADMINISTRATIVE ASSISTANT II  
CALAVERAS COUNTY  
ENVIRONMENTAL HEALTH  
(209) 754-6399

---

**From:** LeClaire, Mary [mailto:Mary.LeClaire@CalRecycle.ca.gov]  
**Sent:** Tuesday, August 03, 2010 12:16 PM  
**To:** Janice Harrington  
**Subject:** RE: Vehicle Registration

Janice,

I don't need an original title . . . you can send me a copy of your title that lists CalRecycle (or CIWMB) as a lien holder. Does this help?



**From:** Janice Harrington [mailto:JHarrington@co.calaveras.ca.us]  
**Sent:** Tuesday, August 03, 2010 11:06 AM  
**To:** LeClaire, Mary  
**Cc:** Paul Eades  
**Subject:** Vehicle Registration

*Good Morning Mary,*

*I have a duplicate title request form for the 2007 Chevy that Paul Eades and I have been working on. The request form requires a signature from your Department. Once that is obtained and the form is received back in this office we can finish with the DMV. They will be sending the title to you.*

*Please direct me on who/where to send this to.*

*Thank you*

*Janice*

*Janice Harrington*  
ADMINISTRATIVE ASSISTANT II  
CALAVERAS COUNTY  
ENVIRONMENTAL HEALTH  
(209)754-6399

+++++

This electronic mail message and any attachments are intended only for the use of the addressee(s) named above and mail to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this commun

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A Public Service Agency

## APPLICATION FOR:

- ☒ Duplicate Title (Complete Parts 1 through 3)
- ☐ Paperless Title Certification (Complete Parts 1 through 3)
- ☐ Transfer of Title With Duplicate Title (Seller completes Parts 1 through 5, Buyer completes Parts 6 through 10, as needed.)
- ☐ Transfer of Title With Paperless Title (Seller completes Parts 1 through 5, Buyer completes Parts 6 through 10, as needed.)

LICENSE PLATE/CF NUMBER 120 3669	VEHICLE/VESSEL ID NUMBER 1GCEK193 072617941	YEAR/MAKE 2007 Chevy
-------------------------------------	--	-------------------------

## 1. REGISTERED OWNER(S) OF RECORD

TRUE FULL NAME (LAST, FIRST, MIDDLE) Calaveras County			TRUE FULL NAME (LAST, FIRST, MIDDLE)		
RESIDENCE OR BUSINESS ADDRESS 891 Mountain Ranch Rd, San Anacostia, CA	APT/SPACE NUMBER	CITY	STATE	ZIP CODE	DRIVER LICENSE/ID CARD NUMBER
MAILING ADDRESS (IF DIFFERENT FROM ABOVE)	APT/SPACE NUMBER	CITY	STATE	ZIP CODE	DRIVER LICENSE/ID CARD NUMBER

## 2. LEGAL OWNER OF RECORD (LIENHOLDER/TITLE HOLDER)—Do not enter name of owners above

NAME OF COMPANY OR INDIVIDUAL HAVING A LIEN ON THIS VEHICLE				
ADDRESS	APT/SPACE NUMBER	CITY	STATE	ZIP CODE

## 3. MISSING TITLE STATEMENT—WARNING: Issuance of a duplicate title cancels the original title.

The Certificate of Title issued for this vehicle/vessel is:

- ☐ Lost ☐ Stolen ☒ Not received ☐ Illegible/Mutilated (attach old title) ☐ Paperless Title

I agree to indemnify and save harmless the Director of Motor Vehicles for any loss suffered resulting from the issuance of said duplicate certificate of title.

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

SIGNATURE Karen Osborn for Calaveras County	DATE 7-28-10	DAYTIME TELEPHONE NUMBER 209-754-6422
PRINTED NAME OF OWNER/AGENT SIGNING FOR COMPANY Karen Osborn	PRINTED NAME OF LEGAL OWNER	

## 4. REGISTERED OWNER(S) RELEASE OF OWNERSHIP AND/OR INTEREST

I/we release interest in the described vehicle/vessel.

SIGNATURE OF OWNER [Signature]	DATE	DAYTIME TELEPHONE NUMBER
SIGNATURE OF OWNER X	DATE	DAYTIME TELEPHONE NUMBER

## 5. LEGAL OWNER OF RECORD RELEASE OF OWNERSHIP AND/OR INTEREST—Signature must be notarized.

The undersigned lienholder (legal owner of record) certifies release of interest in the vehicle/vessel.

SIGNATURE OF LEGAL OWNER (COMPANY NAME MUST BE COUNTERSIGNED) X	PRINTED NAME OF AGENT SIGNING FOR COMPANY	DATE
--	---	------

State of California

County of

On before me, (HERE INSERT NAME AND TITLE OF THE OFFICER)

personally appeared

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

SIGNATURE

(SEAL)



**... THIS SIDE FOR NEW OWNERS ...**

LICENSE PLATE NUMBER <b>120 3669</b>	VEHICLE IDENTIFICATION NUMBER <b>1BCEK193072617941</b>	YEAR/MODEL <b>2007 Chevy</b>
<b>6. NEW REGISTERED OWNER(S) — Complete transfer within 10 days of taking possession of vehicle/vessel</b>		
PURCHASE PRICE OR IF RECEIVED AS A <input type="checkbox"/> GIFT OR <input type="checkbox"/> TRADE, THE MARKET VALUE <b>Calaveras County</b>	DATE PURCHASED OR ACQUIRED Mo. <b>7</b> Day <b>12</b> Yr. <b>07</b>	EQUIPMENT NUMBER
TRUE FULL NAME(S) OF NEW OWNER(S) (AS SHOWN ON DRIVER LICENSE OR ID CARD) (LAST FIRST MIDDLE)		DRIVER LICENSE/ID CARD NUMBER <b>(E101818125183)</b>
<input type="checkbox"/> AND (LAST FIRST MIDDLE) <input type="checkbox"/> OR		DRIVER LICENSE/ID CARD NUMBER
ADDRESS (INCLUDE ST., AVE., RD., CT., ETC.) <b>891 Mountain Ranch Road, San Anselmo, CA</b>	APT./SPACE NUMBER CITY <b>95249</b>	STATE ZIP CODE <b>95249</b>
MAILING ADDRESS (IF DIFFERENT FROM RESIDENCE ABOVE)	APT./SPACE NUMBER CITY	STATE ZIP CODE

The above owner mailing address is valid, existing, and an accurate mailing address. I consent to receive service of process at this mailing address pursuant to Section 1808.21 of the California Vehicle Code.

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

SIGNATURE(S) OF ALL NEW OWNER(S) <b>X [Signature] for Calaveras County</b>	DATE <b>7-28-10</b>	DAYTIME TELEPHONE NUMBER <b>209-754-6422</b>
<b>X</b>	DATE	DAYTIME TELEPHONE NUMBER

<b>7. NEW LEGAL OWNER (LIEN HOLDER/TITLE HOLDER)</b>		
TRUE FULL NAME OF NEW LEGAL OWNER — DO NOT ENTER NAME OF NEW REGISTERED OWNER(S) ABOVE <b>Dept. of Resources Recycling and Recovery</b>		ELECTRONIC LIENHOLDER ID NO. <b>ELT#</b>
STREET OR P.O. BOX ADDRESS <b>801 K Street, MS-19-01, Sacramento, CA</b>	APT./SPACE NUMBER CITY <b>95814</b>	STATE ZIP CODE <b>95814</b>

<b>8. LEASED VEHICLES</b>
LESSEE ADDRESS (IF DIFFERENT FROM OWNER ADDRESS ABOVE)

<b>9. VESSEL OR TRAILER COACH</b>
VESSEL OR TRAILER COACH PRINCIPALLY KEPT AT (ADDRESS OR LOCATION OF VESSEL OR TRAILER COACH) COUNTY

<b>10. DEALER'S RELEASE OF ACQUIRED VEHICLE</b>		
NAME OF BUYER	DATE SOLD	
NAME OF DEALERSHIP	DEALER NUMBER	R/S NUMBER
SIGNATURE OF DEALER AGENT <b>X</b>	PRINTED NAME OF DEALER AGENT	SALESPERSON NUMBER
NAME OF BUYER	DATE SOLD	
NAME OF DEALERSHIP	DEALER NUMBER	R/S NUMBER
SIGNATURE OF DEALER AGENT <b>X</b>	PRINTED NAME OF DEALER AGENT	SALESPERSON NUMBER
NAME OF BUYER	DATE SOLD	
NAME OF DEALERSHIP	DEALER NUMBER	R/S NUMBER
SIGNATURE OF DEALER AGENT <b>X</b>	PRINTED NAME OF DEALER AGENT	SALESPERSON NUMBER
NAME OF BUYER	DATE SOLD	
NAME OF DEALERSHIP	DEALER NUMBER	R/S NUMBER
SIGNATURE OF DEALER AGENT <b>X</b>	PRINTED NAME OF DEALER AGENT	SALESPERSON NUMBER
NAME OF BUYER	DATE SOLD	

